

Registered number
07226034

Browns Short Break Respite Limited

Filleted Accounts

31 July 2023

Browns Short Break Respite Limited**Registered number:** 07226034**Balance Sheet****as at 31 July 2023**

	Notes	2023 £	2022 £ <u>Revised</u>
Fixed assets			
Tangible assets	3	75,282	84,899
Current assets			
Debtors	4	163,311	111,519
Cash at bank and in hand		286,742	295,351
		<u>450,053</u>	<u>406,870</u>
Creditors: amounts falling due within one year	5	(87,295)	(61,572)
Net current assets		<u>362,758</u>	<u>345,298</u>
Total assets less current liabilities		<u>438,040</u>	<u>430,197</u>
Provisions for liabilities		(7,534)	(9,802)
Net assets		<u>430,506</u>	<u>420,395</u>
Capital and reserves			
Called up share capital		110	104
Profit and loss account		430,396	420,291
Shareholders' funds		<u>430,506</u>	<u>420,395</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs M Brown

Director

Approved by the board on 11 January 2024

Browns Short Break Respite Limited

Notes to the Accounts

for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% per year reducing balance
Motor vehicles	20% per year reducing balance
Fixtures, fittings, tools and equipment	20% per year reducing balance
Leasehold property improvements	5% per year on a straight line basis

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised

only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	88	73

3 Tangible fixed assets

	Leasehold property improvements	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 August 2022	30,092	86,262	57,445	173,799
Additions	-	3,449	5,000	8,449
Disposals	-	-	(5,095)	(5,095)
At 31 July 2023	30,092	89,711	57,350	177,153
Depreciation				
At 1 August 2022	4,012	61,282	23,606	88,900
Charge for the year	2,006	5,685	7,116	14,807
On disposals	-	-	(1,836)	(1,836)
At 31 July 2023	6,018	66,967	28,886	101,871
Net book value				
At 31 July 2023	24,074	22,744	28,464	75,282
At 31 July 2022	26,080	24,980	33,839	84,899

4 Debtors	2023	2022
	£	£
		Revised
Trade debtors	163,311	110,879
Other debtors	-	640

163,311	111,519
---------	---------

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
		<u>Revised</u>
Trade creditors	806	-
Taxation and social security costs	36,280	16,002
Other creditors	50,209	45,570
	<u>87,295</u>	<u>61,572</u>

6 Prior year adjustment

The accounts have been restated to correct an £57,755 understatement of trade debtors relating to the accounting period ending 31.07.2022 . Consequently profits before tax were undersated by £57,755 and corporation tax by £10,973,

7 Other information

Browns Short Break Respite Limited is a private company limited by shares and incorporated in England. Its registered office is:

Nunn Street
St Helens
WA9 1SF

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.